

**Pengaruh Independensi, Profesionalisme, Pengalaman Kerja dan Etika terhadap Pemberian Keputusan Opini Auditor (Studi pada KAP Semarang)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh variabel Independensi, Profesionalisme, Pengalaman Kerja dan Etika terhadap Pemberian Opini auditor di kantor akuntan publik wilayah semarang. Dengan responden penelitian auditor yang berada di Kantor Akuntan Publik Semarang. Data yang digunakan adalah data primer, metode penentuan sampel menggunakan metode slovin, dan metode pengumpulan data yang digunakan adalah metode survey dengan menyebarkan kuesioner pada responden. Data yang diperoleh selanjutnya dianalisis dengan uji data, regresi linier berganda, asumsi klasik, hipotesis dan koefisien determinasi. Hasil penelitian ini menunjukkan bahwa secara simultan Independensi, Profesionalisme, Pengalaman Kerja dan Etika berpengaruh signifikan terhadap pemberian keputusan opini auditor di KAP semarang. Selanjutnya secara parsial menunjukkan bahwa Independensi, Profesionalisme, Pengalaman Kerja dan Etika berpengaruh negatif terhadap pemberian keputusan opini auditor.

Kata Kunci : Independensi, Profesionalisme, Pengalaman Kerja, dan Etika

**The Influence of Independence, Professionalism, Work Experience,  
and Ethics on Auditor's Opinion Decision (Study of Public  
Accounting Firms Semarang)**

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**ABSTRACT**

This research is aimed to know the influence of independence, professionalism, work experience, and ethics on auditor's opinions of public accounting firms in Semarang. With respondents of the research are auditors who are employed in public accounting firm in Semarang. The data used is primary data. The sampling method used is slovin method and data collection method used is survey method by distributing the questionnaires to the respondents. The data obtained are then analyzed by tests of data quality, linear regression, classical assumption, hypothesis, and determination coefficient. The result of this study shows that simultaneously, independence, professionalism, work experience, and ethics have a significant effect on the auditor's opinion in decision of public accounting firm in Semarang. Furthermore, partially, independence, professionalism, work experience, and ethics have a negative effect on auditor's opinion decisions of public accounting firms in Semarang.

**Keyword** : Independence, Professionalism, Work Experience, and Ethics